

Article - Estates and Trusts

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§14–304.

Notwithstanding any provisions to the contrary in the governing instrument, the trustee or trustees of any charitable remainder trust created after July 31, 1969 with the consent of each beneficiary named in the governing instrument, without application to any court, may amend the governing instrument to conform to the provision of § 664 of the Internal Revenue Code by executing a written amendment to the trust for the purpose. Consent is not required as to individual named beneficiaries not living at the time of amendment. In the case of an individual beneficiary not competent to give consent, the consent of a guardian, appointed by a court of competent jurisdiction, shall be treated as consent of the beneficiary. In the case of any amendment to a trust created by will, the amendment, if provided in the amendment, may be considered to apply as of the date of death of the testator.

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